

# KENT COUNTY COUNCIL/TONBRIDGE AND MALLING BOROUGH COUNCIL INTERNAL AUDIT STRATEGY – APRIL 2025

## Vision

The Vision of the Internal Audit service is “to be recognised as a proactive and trusted advisor, contributing towards organisational resilience, adding value and service delivery through assurance and advisory services aligned to strategic objectives and risks.”

By 2028, Internal Audit aim to enhance the value we add and the offer to Tonbridge and Malling Borough Council by a consistent focus and adaptive approach in the following areas:

- Aligning our coverage to strategic objectives and key risks
- Innovative approaches to auditing
- Workforce Planning and Talent Management
- Culture of Continuous Improvement

## Aligning our Coverage to Strategic Objectives and Key Risks

Internal Audit will provide improved insights and outcomes via ensuring that we have a strong understanding of the Council’s objectives and needs and providing assurance on the associated risks and promotion of good governance. By understanding clients’ risks and needs, we can update our risk-based rolling audit plan, accordingly, ensuring a role in advising on strategic changes that benefits the Council. This approach leads to insightful audits that effectively address issues and enhance value. This is in addition to core audit and counter fraud work which, in relevant areas of coverage, seeks to promote areas of financial improvement for the Council.

Internal Audit will ensure there is extensive engagement with stakeholders across the Council and regular client meetings foster trust whilst maintaining the critical independence and objectivity needed to add value and we believe this approach will elevate our impact across the Council.

## Innovative Approaches to Auditing

Internal Audit will embrace, develop and adopt the latest technologies and audit approaches across all our work. This innovation will drive more efficient ways of working and be utilised as part of improving the impact of the advice and insights we provide to continuously increase quality and outcomes for the Council and clients we deliver to.

Our innovative approach will embrace new technology and will include:

- Maximising the benefits of artificial intelligence tools in the planning, testing and reporting of audits to further increase our productivity.
- Transforming approaches to include automated testing, semi-automating the follow up process and continuous auditing. Developing real-time assurance will enable the function to deliver to concentrate on key risks and create additional value and insights for the Council and our clients.

- Increasing the leverage of advanced Data Analytics to provide deeper insights, expanding risk coverage and provide greater assurance including continuous auditing.

Maximising technological opportunities provides another significant opportunity for more efficient report writing, providing prompt and concise reporting with less manual time and effort, by using graphics to be as user friendly to our clients as possible.

Innovation opportunities also include expanding the use of the agile audit approach to provide enhanced service to stakeholders and management, facilitating regular feedback loops during an audit and increased engagement with stakeholders throughout the audit process, which will increase reporting productivity and quality.

## **Workforce Planning and Talent Management**

Internal Audit will continue, in accordance with Council Strategies and Policies, to undertake ongoing Workforce Planning and Talent Management, reviews to regularly:

- Review skills, capability, capacity, workforce profile and development requirements.
- Ensure team members have development opportunities.
- Take actions, wherever possible, on staff retention risks.
- Ensure recruitment approaches to attract and secure quality staff.

Internal Audit will remain committed to promoting health and wellbeing for the team so that it creates a culture whereby everybody within the team collectively cares and supports each other.

## **Culture of Continuous Improvement**

The culture and mindset of the Internal Audit team is one of continual learning, improvement and development and this will be the underlying basis within the Strategy for maintaining quality and success.

Forward thinking, adaptability and being receptive to change will be at the core of how the Internal Audit service develops and will involve being vigilant, recognising when change is on the horizon and being prepared to change, as necessary. This agility will allow the service to seize opportunities, mitigate risks and continue a path of growth and success. Adaptability requires a mindset that values continuous learning, improvement and innovation over any false comfort of the status quo.